

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
NORTHERN DIVISION

UNITED STATES OF AMERICA

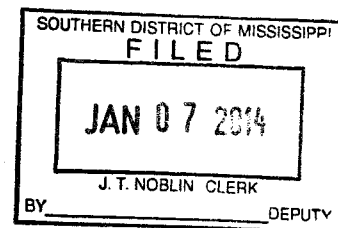
v.

KIMBERLY GIVENS,  
NATHANIEL COOPER, and  
LATORRA GROSS

CRIMINAL NO. *3:14C12 CWR-LRA*

18 U.S.C. § 286

18 U.S.C. § 287



**The Grand Jury charges:**

**COUNT 1**

From on or about January 21, 2009, and continuing to on or about September 17, 2009, in Rankin County in the Northern Division of the Southern District of Mississippi, and elsewhere, the defendants, **KIMBERLY GIVENS, NATHANIEL COOPER** and **LATORRA GROSS**, and other persons known and unknown to the Grand Jury, knowingly and willfully entered into a conspiracy to defraud the United States, that is the Department of the Treasury through the Internal Revenue Service (IRS), by conspiring to obtain the payment of a false, fictitious, and fraudulent claims in the manner and means as follows:

1. It was part of the conspiracy that the defendants and other persons known and unknown to the Grand Jury would obtain the names and personal identifiers of individuals throughout the Sandhill, Mississippi area for the purpose of filing fraudulent returns with IRS;

2. It was part of the conspiracy that **NATHANIEL COOPER** and **LATORRA GROSS** would solicit the names and individual Social Security Numbers from others and supply that information to **KIMBERLY GIVENS** who used the information to electronically file false tax returns.

3. It was part of the conspiracy that **KIMBERLY GIVENS** directed that any fraudulently obtained refunds to be electronically deposited into a bank account that was under her control.

All in violation of Section 286, Title 18, United States Code.

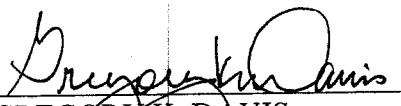
#### COUNTS 2 - 26

From on or about January 21, 2009, and continuing to on or about September 17, 2009, in Rankin County in the Northern Division of the Southern District of Mississippi, the defendants, **KIMBERLY GIVENS, NATHANIEL COOPER** and **LATORRA GROSS**, aided and abetted by each other, made and presented to the United States Department of the Treasury claims against the United States for payment of refund of taxes in the amounts specified below, which they then and there knew to be false, fictitious, and fraudulent. The defendants made the claims by preparing and causing to be prepared, U.S. Individual Income Tax Returns, Form 1040, which were presented to the United States Department of the Treasury, through the Internal Revenue Service, as set forth below:

Count	Date Filed	Tax Payer SSN	Amount Claimed	Refund Issued
2	07/23/2009	XXX-XX-5179	\$6,295.00	\$6,295.00
3	02/26/2009	XXX-XX-8099	\$4,809.00	\$4,809.00
4	07/23/2009	XXX-XX-9074	\$6,504.00	\$6,504.00
5	07/16/2009	XXX-XX-1240	\$6,990.00	\$5,597.34
6	08/10/2009	XXX-XX-5348	\$7,490.00	\$7,490.00
7	06/25/2009	XXX-XX-7814	\$5,703.00	\$5,703.00
8	07/31/2009	XXX-XX-3506	\$6,109.00	\$6,109.00
9	01/28/2009	XXX-XX-2050	\$6,963.00	\$6,963.00
10	07/29/2009	XXX-XX-1516	\$5,810.00	\$5,810.00
11	07/16/2009	XXX-XX-3137	\$5,742.00	\$5,742.00
12	07/02/2009	XXX-XX-5614	\$5,785.00	\$5,785.00
13	07/30/2009	XXX-XX-0928	\$6,265.00	\$5,965.00
14	07/24/2009	XXX-XX-2094	\$5,743.00	\$5,743.00
15	09/17/2009	XXX-XX-2076	\$5,903.00	\$5,903.00
16	07/30/2009	XXX-XX-6961	\$7,185.00	\$7,185.00
17	01/21/2009	XXX-XX-8123	\$9,451.00	\$9,451.00
18	01/29/2009	XXX-XX-9050	\$7,812.00	\$7,812.00
19	06/26/2009	XXX-XX-0567	\$5,240.00	\$5,240.00
20	07/24/2009	XXX-XX-9142	\$5,583.00	\$5,583.00

21	07/24/2009	XXX-XX-4634	\$7,200.00	\$7,200.00
22	07/16/2009	XXX-XX-4698	\$5,570.00	\$5,570.00
23	08/13/2009	XXX-XX-0734	\$6,515.00	\$6,515.00
24	08/06/2009	XXX-XX-3384	\$6,852.00	\$6,852.00
25	07/24/2009	XXX-XX-4068	\$5,789.00	\$5,789.00
26	08/06/2009	XXX-XX-5257	\$6,313.00	\$6,313.00

All in violation of Sections 287 and 2, Title 18, United States Code.

  
 GREGORY K. DAVIS  
 UNITED STATES ATTORNEY

A TRUE BILL:  
 S/SIGNATURE REDACTED  
 Foreperson of the Grand Jury

This indictment was returned in open court by the foreperson or deputy foreperson of the grand jury on this the 7<sup>th</sup> day of January, 2014.

  
 UNITED STATES MAGISTRATE JUDGE